October 28, 1997

JA BARBERA CORP TRUST CTR 1209 ORANGE ST WILMINGTON DE 19801

RE: IBT, INC C 57835

Dear SIRS:

Please be certain that the names and addresses of the officers in block 4 are complete. (A notation that the information is the same as last year will not be accepted.) After completing that block, resubmit the annual report to this office.

If you have any questions or need further assistance, please do not hesitate to contact this office at (208) 332-2811.

Very truly yours,

Sheryl Derhies

Sheryl DeVries Corporate Division

Enclosures: cited

